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MUNICIPAL RETURNS

FOR

UPPER AND LOWER CANADA,

For the Year 1864.

SUMMARY.

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OTTAWA:
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1865.

MUNICIPAL RETURNS

FOR

UPPER AND LOWER CANADA,

For the Year 1864.

(SUMMARY.)

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1865.

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AUDIT OFFICE, QUEBEC,

SEPTEMBER 5TH, 1865.

SIR,—I have the honor herewith to present to you Part II. of the Miscellaneous Statistics of Canada, for 1865, being a Summary of the Municipal Returns for the past year. It is given in a condensed form, in accordance with the desire of the Joint Committee of Parliament on Printing, and it is only proposed to prepare the extended Returns for the press once in every four or five years. The manuscript copies are, however, kept in the office in a form available for reference.

LOWER CANADA.

The Returns for Lower Canada are more perfect than they were last year, but they are not yet so complete as it is hoped they will be in future years. It should be remembered that this is only the second time that any compilation relating to that section of the Province has been made.

UPPER CANADA.

The first four columns are amongst the most important, viz., the number of Acres Assessed, the number of Rate-payers Assessed, and the assessed value of Real and Personal Property; and great care has been taken to make these, especially, as perfect as possible. A great deal of correspondence has been held with the several Municipal Officers respecting them wherever there appeared any doubt as to the accuracy of the Returns, or any discrepancy between them and those of the previous year. The consequence has been that not only the Returns for 1864 may, it is believed, be safely relied upon, but that several inaccuracies in those of 1863 have been discovered, which have been amended in the figures for that year, as given for comparison in the present Statements. Still there are many glaring inconsistencies between the Returns of the two years, which, in some instances, have certainly arisen from a revision of the scale of assessment in the latter year, in consequence of the general distribution of our former compilation having called attention to the unequal system as pursued in different Municipalities. * Much, however, still remains to be done before any trustworthy comparison between the wealth and resources of different sections of the country can be instituted from these Returns. The inequalities in the modes of assessment in different Townships in the same County are, to a certain extent—though imperfectly—remedied by the action of the County Councils in equalizing the several Rolls for the purpose of levying county rates; but very similar differences exist between the Counties themselves. I append a Statement

* It is perhaps necessary to add with respect to two other columns, viz., "Amount of Municipal Loan Fund Debentures" and "Interest over-due" that the figures are given as returned by the municipalities and that some municipalities have made no returns. The debentures issued to the municipalities can of course be given from our books, but the amount of sinking fund at their credit (if any) and the arrears of interest due on this account cannot be exactly known until the revision of the Municipal Loan Fund accounts now in progress has been completed.

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hewing the average rates per acre at which the land is assessed in the Townships of the several Counties, and also the average assessment per rate-payer, distinguishing those in the Townships from those in the Cities, Towns and Villages. The great differences which appear between Counties, in other respects nearly similarly circumstanced, indicate an imperfection in our present system of Municipal assessment, which is well worthy of enquiry whilst a revision of the existing law is under consideration.

It is only right to acknowledge here the readiness with which the County Clerks have attended to all the numerous enquiries made of them, involving, as they frequently have done, correspondence between them and the clerks of the various Municipalities. The information they have thus furnished is of great value to the country, but the law which requires them to supply it does not allow them any remuneration.

I have the honor to be,

Your obedient Servant,

JOHN LANGTON,

Auditor.

The Honorable A. T. GALT,
Minister of Finance.

STATEMENT of the average assessed value of land per acre (including the buildings thereon) in each county of Upper Canada, townships only being considered, towns and villages excluded.—ALSO of the average amount of real and personal property assessed per rate-payer in the townships and in the towns and villages of each county.

	Aver. ass'd. value of real estate, per acre, (Towns and Villages not included).	Average amount of real and personal property assessed per rate-payer.	
		In the townships.	In the towns and villages.
	$ cts.	$	$
rant	23 70	1624	1668
arleton	4 47	537	504
gin	9 41	747	355
ssex	4 61	474	854
rontenac	5 60	480	966
rey	3 21	353	1014
alton	18 21	1288	1229
aldimand	11 24	836	729
astings	5 59	454	1329
uron and Bruce	8 77	809	1612
	4 67	466	613
eds and Grenville	6 39	557	951
ent	5 94	609	1200
mbton	6 75	925	1260
ncoln	21 69	1236	1440
nnox and Addington	9 54	639	782
anark and Renfrew	3 48	528	989
	1 87	339	1259
iddlesex	8 23	600	465
rthumberland and Durham	11 55	457	926
	11 52	913	1180
rfolk	11 07	855	1137
tarlo	13 32	944	1192
tford	16 42	1196	800
rth	6 60	549	1205
terborough	4 05	504	866
ince Edward	15 54	1095	1164
escott and Russell			
ncoe	4 16	539	729
rmont, Dundas and Glengarry	6 90	664	1113
aterloo	15 88	1163	1084
elland	19 18	1258	844
llington	8 96	866	1978
ntworth	19 25	957	1225
ctoria	4 51	585	1435
rk and Peel	22 01	1398	1099
TIES.			
Hamilton			1738
Kingston			1483
London			1214
Ottawa			944
Toronto			1619
PARATED TOWNS.			
obourg			1195
ort Hope			1349
eterborough			1306
t. Thomas			1042
t. Mary's			635

Summary of the Statements of the Assets, Liabilities, Revenue, Expenditure, &c., for the year 1864.

Name of the Municipality.	No. of Acres Assessed.	No. of Rate-payers Assessed.	ASSETS.				LIABI	
			Assessed Value of Real Estate.	Assessed Value of Personal Property	Amount of Arrears of Taxes.	Other Assets.	Debentures.	
							Corporation Debentures.	M. L. F. Debentures.
BRANT.								
Towns and Villages.....	2,466	1,933	2,874,350	351,200	50,846	564,044	121,300	529,237
Townships	215,579	3,333	5,107,231	305,590	1,408	14,969	.....	50,000
County	.....	....	.....	.....	9,611	1,365	.....	.....
Total.....	218,045	5,266	7,981,581	656,790	61,865	580,378	121,300	579,237
Total 1863.....	215,683	5,436	8,017,941	650,025	57,382	553,581	133,600	579,237

Tuscorara township not subject to assessment, and not included.

CARLETON.								
Towns and Villages.....	1,504	105	50,116	2,833	....	.....	.....	....
Townships	535,402	4,907	2,396,921	238,380	751	6,620	....	.....
County	.....	.....	.....	.....	....	.....	40,000	.....
Total.....	536,906	5,012	2,447,037	231,213	751	6,620	40,000	.....
Total 1863	535,599	4,943	2,405,287	220,860	7,291	17,840	40,000	.....

An error having been discovered in the assessment of Gloucester township for 1863, these figures do

ELGIN.								
Towns and Villages....	960	241	71,133	14,600	737	4,000	1,200	... .
Townships	429,023	6,062	4,171,055	357,275	9,242	46,119	28,305	.....
County	.....	.. ..	50,000	.....	.....	146,000	18,000	62,034
Total.....	429,983	6,303	4,292,188	371,875	9,979	196,119	47,505	62,034
Total 1863.....	433,279	6,031	4,336,621	294,405	33,833	183,089	45,004	64,534

Difference in personal property arises from the county having returned $80,000 erroneously, last year.

ESSEX.								
Towns and Villages.....	4,324	1,400	1,098,016	97,200	12,474	23,830	35,160	.....
Townships.....	393,281	4,149	1,812,197	156,300	6,267	4,964	6,000	.....
County.....	... .	.....	.....	.....	.....	.....	.....	32,000
Total.....	397,605	5,549	2,910,213	253,500	18,741	28,794	41,160	32,000
Total 1863.....	396,495	5,332	2,770,999	230,937	15,811	4,814	41,120	32,000

The difference in "other assets" is owing to an increase in the amount returned by Windsor.

of the Counties of Upper Canada and the Municipalities contained therein,

LITIES.		REVENUE.				EXPENDITURE.					
Interest Over-due.	Other Liabilities.	Collected under the year's rates.	Amount raised within the year by loan.	Rec. from Gov. on acc. of Administ. of Justice.	Other revenues.	Interest paid on Debentures.	Expenditure for Educational purposes.	Exp. for salaries and other exp. of Municipal Gov.	Expenses on acct. of Administration of Justice.	Expenditure on roads and bridges.	Expenditure on all other accounts
3,656	4,894	21,326	.....	....	39,165	31,971	7,028	3,728	147	2,040	13,806
.....	.....	16,763	.....	.....	7,258	4,000	3,870	2,340	.....	3,896	4,830
.....	.....	8,531	....	6,077	12,096	.....	6,014	2,781	7,466	337	8,735
3,656	4,894	46,620	.....	6,077	58,519	35,971	16,912	13,852	7,613	6,273	27,371
9,740	6,200	45,903	.....	6,247	43,680	16,955	17,261	10,326	8,728	6,263	32,056
.....	.....	635	.....	.....	98	....	.....	78	.....	200	.....
.....	231	13,532	.....	.....	5,572	.....	8,834	3,478	.. ..	4,604	3,875
.....	.....	4,691	.....	2,443	540	2,400	.....	1,928	4,012	245	544
.....	231	18,858	.....	2,443	6,210	2,400	8,834	5,484	4,012	5,049	4,419
1,200	1,099	17,156	686	2,725	6,486	2,400	9,550	5,246	3,380	4,287	3,534

not correspond with those in the previous return.

.....	.....	1,725	.	.....	1,013	98	1,700	800	....	404	236
.....	5,025	29,823	.....	.....	7,532	282	1,813	4,080	.....	7,002	18,740
.....	7,784	17,916	.....	4,220	23,198	1,184	8,895	3,613	6,485	877	24,080
.....	12,809	49,464	.....	4,220	31,743	1,564	12,408	7,993	6,485	8,283	43,056
564	15,009	54,612	8,510	2,431	29,984	9,030	11,662	6,707	7,288	7,521	22,708
2,600	7,658	6,741	.....	....	3,715	3,085	5,736	3,294	1,050	3,725	13,786
.....	926	18,124	.....	.....	6,621	882	1,576	4,272	946	9,841	7,673
1,442	....	14,427	.....	4,542	167	2,560	.....	2,827	8,491	210	2,364
4,042	8,584	39,292	.....	4,542	10,503	6,527	7,312	10,393	10,487	13,776	23,823
99	9,055	34,282	1,000	2,723	14,714	5,964	15,957	7,995	10,372	9,119	19,020

SUMMARY of the Statements of the Assets, Liabilities, Revenue, Expenditure, &c., for the year 1864.—*Continued.*

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Rate-payers Assessed.	ASSETS. Assessed Value of Real Estate.	Assessed Value of Personal Property	Amount of Arrears of Taxes.	Other Assets.	LIABI Debentures. Corporation Debentures.	M. L. F. Debentures.
FRONTENAC.								
Towns and Villages.....	300	300	232,966	56,800	250	.....	300	.....
Townships	440,946	5,544	2,479,612	183,758	8,292	6,864	.....	.....
County	.....	.....	112,100	.....	.....	.....	166,000	.....
Total.....	441,246	5,844	2,824,678	240,558	8,542	6,864	166,300	.....
Total 1863.....	For the	compari	son see "	Lennox &	Addingt	on.".....	.....	.....
GREY.								
Towns and Villages.....	3,000	722	625,583	106,500	1,342	13,537	14,272	.....
Townships	1,058,309	10,051	3,405,152	138,800	43,051	22,394	8,184	.....
County.....	.....	.....	.....	.....	.....	.....	217,010	16,000
Total.....	1,061,309	10,773	4,030,735	245,300	44,393	35,931	239,466	16,000
Total 1863.....	1,030,463	9,172	3,978,181	229,950	40,553	72,050	203,710	16,000
HALTON.								
Towns and Villages.....	1,600	623	704,966	60,800	133	.....	.....	.....
Townships.....	226,508	3,423	4,125,313	282,615	6,546	14,607	.....	.....
County	.....	.....	.....	.....	6,054	942	10,428	.....
Total.....	228,108	4,046	4,830,279	343,415	12,733	15,549	10,428	.....
Total, 1863	228,564	3,943	4,812,027	312,385	12,087	37,916	12,100	.....

The "other assets" and "other liabilities" of the county are returned much less this year than in 1863. The

HALDIMAND.								
Towns and Villages.....	2,233	875	604,583	32,033	427	8,680	32,850	.....
Townships	279,904	3,968	3,146,359	172,585	980	7,337	.....	20,400
County	.....	.....	30,000	.....	.....	6,381	4,000	.....
Total.....	282,137	4,843	3,780,942	204,618	1,407	22,398	36,850	20,400
Total, 1863	281,452	4,569	3,621,300	207,300	1,161	53,952	38,650	24,800

Increase of over $100,000 in the assessment of Walpole Township.

of the Counties of Upper Canada and the Municipalities contained therein,

LITIES.		REVENUE.				EXPENDITURE.					
Interest Over-due.	Other Liabilities.	Collected under the year's rates.	Amount raised within the year by loan.	Rec. from Gov. on acc. of Administ. of Justice.	Other revenue.	Interest paid on Debentures.	Expenditure for Educational purposes.	Exp. for salaries and other exp. of Municipal Gov.	Expenses on acct. of Administration of Justice.	Expend. on roads and bridges.	Expendit. on all other accounts.
36	.....	950	.....	.....	340	.....	612	200	.....	400	300
.....	....	15,609	... ...	.....	3,239	.....	2,710	3,403	95	4,616	5,218
.....	2,460	24,745	16,000	5,772	46,287	17,422	15,663	4,893	14,556	9,911	28,479
36	2,460	41,304	16,000	5,772	49,866	17,422	18,985	8,496	14,651	14,927	33,997
.....	.....	....	.....	.....	....	.....	.....	.....	.....	.....	.....
.....	.....	6,427	.....	.....	3,493	827	1,520	1,483	....	1,154	4,925
450	27,560	28,961	4,185	....	12,148	182	6,318	7,622	46	10,667	15,716
.....	..... .	.....	.....	2,735	.....	14,300	2,242	6,252	7,435	.....	.....
450	27,560	35,388	4,185	2,735	15,641	15,309	10,080	15,357	7,481	11,821	20,641
204	20,575	26,099	10,000	2,354	9,653	13,759	16,417	11,950	5,550	12,934	16,470
.....	....	4,931	.....	.....	811	.....	989	1,632	.....	1,919	917
.....	6,645	10,160	.....	... .	1,132	70	6,209	2,945	.....	3,542	9,238
.....	1,388	8,446	.....	1,767	... .	1,188	6,618	968	3,625	888	12,472
.....	8,033	23,537	.....	1,767	1,943	1,258	13,816	5,545	3,625	6,349	22,627
.....	17,925	25,243	.....	1,456	3,443	1,994	14,688	5,089	5,763	5,650	15,000

"expenditure on other accounts" includes repayment of Co. debentures, $3,000, and of Wentworth do. $8,532.

.....	..... .	5,866	650	.....	4,800	1,384	1,252	937	.....	2,335	4,010
.....	....	5,346	.....	.....	9,063	1,648	1,939	2,910	.....	3,711	859
.....	....	11,684	.....	3,087	116	240	3,116	1,270	5,782	835	3,100
....	.....	22,896	650	3,087	13,979	3,272	6,307	5,117	5,782	6,881	7,969
1,764	....	22,140	....	2,805	22,315	3,219	7,600	5,411	4,300	7,371	5,240

SUMMARY of the Statements of the Assets, Liabilities, Revenue, Expenditure,

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	Number of Rate-payers Assessed.	ASSETS.				LIABI	
			Assessed Value of Real Estate.	Assessed Value of Personal Property.	Amount of Arrears of Taxes.	Other Assets.	Debentures.	
							Corporation Debentures.	M. L. F. Debentures.
HASTINGS.								
Towns and Villages.....	2,600	2,077	2,518,050	243,100	34,069	60,448	23,709	20,000
Townships.....	533,066	6,869	2,981,743	133,542	19,308	10,917	5,186	.....
County	.....	.....	50,000	.....	42,230	.....	160,800	127,340
Total.....	535,666	8,946	5,549,793	376,642	95,607	71,365	189,695	147,340
Total, 1863.....	520,806	8,913	5,647,280	370,277	91,361	68,875	193,862	150,492
HURON AND BRUCE.								
Towns and Villages..	2,210	971	1,342,516	222,700	2,995	83,300	8,400	100,000
Townships	787,498	8,880	6,909,222	282,200	28,256	2,262	.....	4,861
Total.....	789,708	9,851	8,251,738	504,900	31,251	85,562	8,400	104,861
Total 1863...	785,187	9,715	7,997,491	365,800	38,063	96,573	8,400	110,000
Huron.								
Towns and Villages..	4,147	503	297,733	10,950	1,925	6,601	740	.....
Townships.....	644,028	6,745	3,007,704	138,000	16,269	11,262	6,672	.....
Tota	648,175	7,248	3,305,437	148,950	18,194	17,863	7,412	.....
Total 1863.....	633,698	7,027	3,211,018	158,286	65,237	8,034	7,052	....
Bruce.								
Total both counties...	1,437,883	17,099	11,557,175	653,850	49,445	103,425	15,812	104,861
Add United Counties...	....	....	....	.....	62,100	15,000	438,427	308,000
Total 1864.....	1,437,883	17,099	11,557,175	653,850	111,545	118,425	454,239	412,861
Total 1863.....	1,418,885	16,742	10,887,019	524,086	172,268	119,607	402.099	418,000
LEEDS AND GRENVILLE.								
Towns and Villages.....	4,218	2,425	2,134,450	171,700	848	204,261	55,700	401,700
Townships	735,965	9,006	4,707,410	312,238	5,973	205,661	16,100	152,000
Counties	.....	.....	.....	....	26,538	65,881	36,000	.....
Total..... ...	740,183	11,431	6,841,860	483,938	33,359	475,203	107,800	553,700
Total 1863.....	724,216	10,879	6,849,951	524,973	17,085	591,637	111,800	654,000

Goderich returns nearly $150,300 personal property this year, against $55,800 the previous year.

In addition to the above corporation debentures the County of Huron returns $8,400 and the County of

Prescott returned $100,000 due M. L. F. last year, but only $1,700 this year.

&c., of the Counties of Upper Canada and the Municipalities, &c.—*Continued.*

LITIES.		REVENUE.				EXPENDITURE.					
Interest Over-due.	Other Liabilities.	Collected under the year's rates.	Am't raised within the year by loan.	Rec. from Gov. on acc. of Administ. of Justice	Other revenue	Interest paid on Debenture.	Expenditure for Educational purposes.	Exp. for salaries and other expenses of Municipal Gov.	Expenses on account of Administration of Justice.	Expenditure on roads and bridges.	Expenditure on all other accounts.
1,305	10,172	8,550	7,020	....	20,137	200	1,045	4,570	2,350	6,020	22,145
48	18,351	20,474	1,500	.....	6,259	654	2,588	5,254	.....	5,804	19,758
10,456	.....	8,906	5,000	2,166	94,296	23,751	5,591	5,347	6,300	13,130	54,097
11,809	28,523	37,930	13,520	2,166	120,692	24,605	9,224	15,171	8,650	24,954	96,000
14,467	18,882	59,221	73,464	3,096	66,337	32,191	12,865	14,844	4,149	22,787	101,517
4,319	.....	14,767	.....	.....	1,796	3,504	3,453	1,421	.....	2,253	2,905
.....	8,941	65,180	100	....	3,063	1,193	5,441	11,535	....	10,777	7,805
4,319	8,941	79,947	100	.....	4,859	4,697	8,894	12,956	....	13,030	10,710
.....	23,062	51,726	.....	.....	12,106	504	18,440	7,743	....	13,814	9,090
.....	5,043	1,353	500	.....	540	30	1,600	485	.....	1,135	703
.....	10,705	29,730	600	.....	2,642	593	1,977	9,000	.....	8,815	8,456
.....	15,748	31,083	1,100	.....	3,182	628	3,577	9,485	.. ..	9,950	9,164
.....	15,510	23,762	3,250	.....	3,332	111	7,875	5,225	.....	10,553	7,783
4,319	24,689	111,030	3,350	.....	8,191	5,325	12,471	22,441	.....	22,980	19,874
.....	.....	.....	.....	5,206	12,998	48,669	15,152	6,726	11,000	16,072	97,723
4,319	24,689	111,030	3,350	5,206	21,189	53,994	27,623	29,167	11,000	39,052	117,597
.....	38,572	165,896	3,250	4,885	97,546	49,179	45,155	18,575	9,881	32,380	108,511

Bruce $4,238.

10,379	5,616	15,528	2,600	.....	8,917	1,785	2,531	13,095	1,355	4,845	12,202
.....	.....	20,887	.....	.....	10,391	4,256	3,667	6,506	.....	4,146	4,109
.....	.....	13,211	.....	3,350	21,760	1,980	15,629	6,185	9,320	295	5,857
10,379	5,616	49,626	2,600	3,350	41,068	8,021	21,827	25,786	10,675	9,286	22,168
14,309	5,239	40,056	1,600	4,411	33,858	5,361	25,958	17,365	9,389	7,779	25,517

Summary of the Statements of the Assets, Liabilities, Revenue, Expenditure, &c.,

Name of the Municipality.	No. of Acres Assessed.	No. of Rate-payers Assessed.	ASSETS.				LIABI	
			Assessed Value of Real Estate.	Assessed Value of Personal Property.	Amount of Arrears of Taxes.	Other Assets.	Debentures.	
							Corporation Debentures.	M. L. F. Debentures.
KENT.								
Towns and Villages.....	1,650	938	1,002,450	123,300	2,400	44,043	5,600	100,000
Townships	537,495	5,668	3,197,053	255,510	325	2,815	1,500	.....
County.....	.....	.....	30,000	.....	55,000	19,418	14,400	.....
Total.....	539,145	6,606	4,229,503	378,810	57,725	66,276	21,500	100,000
Total 1863	533,254	6,571	4,055,729	357,820	58,915	70,504	28,000	100,000

Value of County buildings estimated.

LAMBTON.								
Towns and Villages.....	830	576	631,450	94,100	.....	.....	42,200	.....
Townships	661,821	5,192	4,466,834	335,705	17,352	9,433	3,544	.....
County	.....	.....	5,000	.....	.....	.....	14,000	16,000
Total.....	662,651	5,768	5,103,284	429,805	17,352	9,433	59,744	16,000
Total 1863	677,567	5,395	4,437,381	326,861	61,189	3,365	81,019	16,000

No "arrears of taxes" returned this year as a county asset. The $16,000 Municipal Loan Fund were not

LINCOLN.								
Towns and Villages-...	2,155	2,407	2,847,183	619,500	16,041	87,941	184,581	230,224
Townships	192,350	3,576	4,172,181	248,050	935	3,911	11,800	.....
County	.....	.....	10,000	.....	.....	.....	.....	.....
Total.....	195,505	5,983	7,029,364	867,550	16,976	91,852	196,381	230,224
Total 1863.....	191,679	5,870	6,704,768	860,700	18,086	181,229	189,181	230,224

St. Catharines returned $34,400 "other assets" in 1862; but only $6,250 in 1864.

Lennox and Addington—See page 18.

LANARK AND RENFREW.								
Towns and Villages...	4,260	1,187	965,533	206,533	.....	13,750	15,200	.....
Townships	613,511	4,850	2,138,426	423,859	2,849	16,880	.....	.....
Totals	617,771	6,037	3,103,959	630,392	2,849	30,630	15,200	.....
Totals, 1863.....	617,866	6,044	3,075,789	631,900	6,465	29,031	15,200	.....

Lanark.

It would appear that the townships have paid a share of the interest on the Municipal Loan Fund Deben

of the Counties of Upper Canada and the Municipalities, &c.—*Continued.*

LITIES.		REVENUE.				EXPENDITURE.					
Interest Over-due.	Other Liabilities.	Collected under the year's rates.	Amount raised within the year by loan.	Rec. from Gov. on acc. of Administ. of Justice.	Other revenues.	Interest paid on Debentures.	Expenditure for Educational purposes.	Expd. for salaries and other exp. of Municipal Gov.	Expenses on acct. of Administration of Justice.	Expenditure on roads and bridges.	Expenditure on all other accounts.
57,177	.....	9,443	.....	.....	4,000	3,373	2,800	2,182	400	1,704	5,863
.....	1,282	22,802	1,500	.....	4,856	.....	1,862	4,642	.....	10,492	7,289
.....	14,623	4,984	.....	2,916	715	984	693	2,692	7,755	2,034	10,964
57,177	15,905	37,229	1,500	2,916	9,571	4,357	5,355	9,516	8,155	14,230	24,116
48,520	24,052	47,726	4.000	2,651	24,962	2,980	9,530	7,436	7,078	14,266	41,470

.....	.....	.....	.....	.....	1,197	2,816	.....	691	.....	1,196	143
.....	.....	21,314	.....	.....	14,927	793	1,022	4,288	.....	23,404	10,616
.....	.....	.....	.....	2,168	.....	2,495	2,829	1,765	6,550	....	2,700
.....	.....	21,314	.....	2,168	16,124	6,104	3,851	6,744	6,550	24,600	13,459
.....	.....	40,151	.....	3,308	10,465	5,632	11,759	6,961	4,643	17,971	13,811

returned in 1863, but have been inserted.

3,620	7,364	16,967	6,250	.....	16,046	13,827	6,685	10,005	1,058	7,975	19,252
.....	519	18,142	.....	.....	3,979	884	2,711	2,253	1,030	2,270	5,189
.....	52,000	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3,620	59,883	35,109	6,250	.. ..	20,025	14,711	9,396	12,258	2,088	10,245	24,441
5,500	1,188	44,444	3,943	.....	37,746	18,529	10,182	13,654	1,584	9,510	21,560

.....	2,340	10,226	.....	.....	3,299	3,228	897	1,437	.....	2,039	5,325
2,596	1,020	27,797	.....	.....	5,380	3,967	5,340	3,775	.....	4,254	5,738
2,596	3,360	38,023	.....	.....	8,679	7,195	6,237	5,212	.....	6,293	11,063
3,123	1,254	39,027	.....	.. ..	3,950	.....	19,112	4,829	.....	6,171	3,891

ures of the county.

Summary of the Statements of the Assets, Liabilities, Revenue, Expenditrure,

Name of the Municipalities.	No. of Acres Assessed.	Number of Rate-payers Assessed.	ASSETS. Assessed Value of Real Estate.	Assessed Value of Personal Property.	Amount of Arrears of Taxes.	Other Assets.	LIABI Debentures. Corporation Debentures.	M. L. F. Debentures.
Lanark and Renfrew. *Continued.*								
Towns and Villages...	3,967	430	477,683	63,800	204	.....	.....	.....
Townships	518,836	3,993	972,033	381,100	2,442	2,442	6,932	.....
Total	522,803	4,423	1,449,716	444,900	2,646	2,442	6,932	.....
Total, 1863.....	513,296	4,568	1,206,360	232,141	6,120	1,387	.....	.....
Total both counties.	1,140,574	10,460	4,553,675	1,075,292	5,405	33,072	22,132	.....
United Counties	....	....	.....	.....	12,414	....	.....	800,000
Total, 1864.....	1,140,574	10,460	4,553,675	1,075292	18,409	33,072	22,132	800,000
Total, 1863.....	1,131,162	10,612	4,282,149	872,241	22,633	33,172	15,200	800,000
Middlesex.								
Towns and Villages.....	2,329	295	114,150	23,000	368	.....	.....	.....
Townships.....	752,938	11,031	6,215,421	407,370	17,707	2,984	.....	.....
County	.....	....	50,000	.....	57,798	770,026	920,784	.....
Total.....	755,267	11,326	6,379,571	430,370	75,873	773,010	920,784	.....
Total, 1863 ...	757,475	10,913	6,205,583	451,110	71,542	774,200	918,674	.....
Northumberland and Durham.								
Towns and Villages...	3,774	427	376,266	16,733	246	.....	.....	.....
Townships	433,357	5,937	5,003,906	203,300	4,556	6,376	1,912	.....
Total..	437,131	6,364	5,380,172	220,033	4,802	6,376	1,912	.....
Total, 1863.....	438,118	6,426	4,976,862	222,315	4,412	10,432	2,376	.....
Durham.								
Towns and Villages...	5,800	866	928,150	93,733	1,500	28,000	50,000	.....
Townships	370,512	4,967	4,267,907	264,914	5,726	66,716	.....	.....
Total	376,312	5,833	5,196,057	358,647	7,226	94,716	50,000	.....
Total, 1863...	371,939	5,979	5,205,070	419,009	4,845	111,213	50,000	60,000
Total, both Counties	813,443	12,197	10,576,229	578,680	12,028	101,092	51,912	.....
United Counties.....	.....	.....	209,486	.....	42,740	.....	.....	.....
Total, 1864.....	813,443	12,197	10,785,715	578,680	54,768	101,092	51,912	....
Total, 1863.....	810,057	12,405	10,337,211	641,324	88,960	121,645	52,376	60,000

Biddulph returns nothing as due the County of Huron on separation. Last year it returned $19,000.

Haldimand Township returns its real estate at $1,340,750 this year, against $982,380 in 1863.

The county clerk returns this year $409,486 as the value of Gaol, Court House, Registry Offices, &c.

&c., of the Counties of Upper Canada and the Municipalities, &c.—*Continued.*

LITIES.		REVENUE.				EXPENDITURE.					
Interest over-due.	Other Liabilities.	Collected under the year's rates.	Am't raised within the year by loan.	Rec. from Gov. on acc. of Administ. of Justice.	Other revenues.	Interest paid on Debentures.	Expenditure for Educational purposes.	Exp. for salaries and other expenses of Municipal Gov.	Expenses on account of Administration of Justice.	Expenditure on roads and bridges.	Expenditure on all other accounts.
....	600	4,349	58,740	.....	1,114	.....	1,267	2,104	....	1,726	1,070
325	1,359	16,727	.....	.....	5,983	943	1,738	3,545	....	2,776	498
325	1,959	21,076	58,740	....	7,097	943	3,005	5,649	.....	4,502	1,568
.....	1,500	10,982	600	.....	2,012	219	6,296	7,426	.....	2,729	1,535
2,921	5,319	59,099	58,740	.....	15,776	8,138	9,242	10,861	.....	10,795	12,631
394,545	76,545	17,307	5,900	2,459	254	.....	941	5,518	8,176	.....	12,949
397,466	81,864	76,406	64,640	2,459	16,030	8,138	10,183	16,379	8,176	10,795	25,580
46,068	2,754	68,575	12,000	3,173	5,962	219	30,608	16,074	8,848	8,900	5,426
.....	.....	2,304	....	.....	60	.....	1,200	150	.....	500	.....
82	14,072	79,636	.....	.....	11,291	18	8,988	5,968	.....	8,333	91,096
13,843	34,581	75,611	59,650	8,664	53,517	57,730	1,154	3,118	18,416	11,599	103,631
13,925	48,653	157,551	59,650	8,664	64,868	57,748	11,342	9,236	18,416	20,432	194,727
15,564	79,119	117,300	76,000	7,560	59,236	54,294	27,532	14,042	17,616	22,150	130,313
.....	.....	3,512	.....	.....	605	.....	2,259	375	.....	549	376
.....	1,922	20,602	.....	....	15,181	1,623	8,745	5,466	.....	7,851	8,706
.....	1,922	24,114	.....	.....	15,786	1,623	11,004	5,841	.....	8,400	9,082
.....	65,885	34,196	.....	.....	7,163	156	16,792	11,128	.....	4,823	4,184
....	16,000	10,720	.....	.....	1,739	4,258	2,600	1,450	.....	1,697	1,265
.....	28,489	20,884	.....	2,750	13,723	2,850	2,365	4,279	.....	5,118	22,708
.....	44,489	31,604	.....	2,750	15,462	7,108	4,365	5,729	.....	6,815	23.973
9,252	52,380	39,095	.....	.....	15,205	5,257	12,520	5,980	....	6,844	12,555
.....	46,411	55,718	....	2,750	31,248	8,731	15,369	11,570	10,980	15,215	33,055
....	.....	11,890	.....	4,009	6,891	4,762	....	6,200	11,129	3,000	3,787
....	46,411	67,608	.....	6,759	38,139	13,494	15,369	17,770	22,109	18,215	36,842
95,252	118265	88,254	.....	4,706	28,116	5,413	29,312	36,459	15,356	24,977	28,174

SUMMARY of the Statements of the Assets, Liabilities, Revenue, Expenditure, &c.,

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Rate-payers Assessed.	ASSETS. Assessed Value of Real Estate.	Assessed Value of Personal Property	Amt. of Arrears of Taxes.	Other Assets.	LIABI Debentures. Corporation Debentures.	M. L. F. Debentures.
NORFOLK.								
Towns and Villages.....	400	380	366,666	65,400	.....	13,300	3,400	.....
Townships.....	377,686	5,132	4,180,141	206,160	11,530	18,930	12,000	3,000
County	.....	.....	.....	.....	7,191	22,000	11,000	.....
Total.....	378,086	5,512	4,546,807	271,560	18,721	54,230	26,400	3,000
Total 1863.....	380,728	5,272	4,575,329	290,171	22,978	53,691	27,700	3,000

Darlington which returned bonds due M. L. Fund last year, return nothing for 1864. The warden clerk

ONTARIO.								
Towns and Villages.....	6,200	1,308	1,434,883	124,600	4,320	17,195	2,333	.....
Townships	466,249	7,064	6,214,140	455,000	5,869	8,730	400	.....
County..	.....	....	.....	....	....	.....	44,000	.....
Total.....	472,449	8,372	7,649,023	579,600	10,189	25,925	46,733	.....
Total 1863..... ..	469,068	8,108	7,772,161	551,970	7,850	28,169	3,666	.....

OXFORD.								
Towns and Villages.....	4,762	1,582	1,421,666	123,166	5,218	30,203	74,080	.....
Townships.....	469,127	6,862	7,705,879	503,302	4,031	35,934	49,000	.....
County	.....	.....	46,000	.....	.....	.....	15,600	20,000
Total	473,889	8,444	9,173,545	626,468	9,249	66,137	138,680	20.000
Total 1863.....	470,120	8,315	9,090,326	558,252	18,056	69,949	145,411	244,000

Woodstock and North Norwich, which returned $100,000 and $114,000 on Municipal Loan Fund debt,

PERTH.								
Towns and Villages.....	5,000	911	1,032,333	65,900	5,630	36,000	38,800	100,000
Townships.....	514,158	6,480	3,394,260	165,500	25,291	44,199	64,500	.....
Counties	....	....	.....	.....	103,806	169,490	48,893	288,000
Total.....	519,158	7,391	4,426,593	231,400	134,727	249,689	152,193	388,000
Total 1883.....	522,381	7,697	4,641,203	349,652	161,526	242,673	132,501	388,000

St. Mary's has been separated from the county since the return of 1863.

f the Counties of Upper Canada and the Municipalities, &c.—*Continued.*

ITIES.		REVENUE.				EXPENDITURE.					
Interest Over-due.	Other Liabilities.	Collected under the year's rates.	Amount raised within the year by loan.	Rec. from Gov. on acct. of Administ. of Justice.	Other revenues.	Interest paid on Debentures.	Expend. for Educational purposes.	Expend. for salaries and other exp. of Municipal Gov.	Expenses on acct. of Administration of Justice.	Expenditure on roads and bridges.	Expenditure on all other accounts.
.....	.....	5,284	.....	.....	540	212	1,809	678	.....	758	1,560
.....	.....	14,132	1,542	.....	6,095	720	4,553	3,390	1,512	2,460	1,359
.....	.....	8,654	.....	2,832	12,062	720	8,090	2,219	9,468	635	8,232
.....	.....	28,070	1,542	2,832	18,697	1,652	14,455	6,287	10,080	3,853	11,151
.....	5,500	24,013	11,174	4,049	20,488	1,374	19,327	7,854	8,156	4,113	15,842

ıd treasurer are unable to pay the amount of interest due. It is under investigation.

.....	4,291	9,547	6,056	.....	6,089	165	5,782	1,868	.....	3,214	9,885
.....	400	27,702	349	.....	7,598	36	4,985	7,707	.....	10,640	5,334
.....	.....	.....	.....	3,349	.....	1,476	5,118	2,512	.....	.....	.....
.....	4,691	37,249	6,405	3,349	13,687	1,677	15,885	12,087	.....	13,854	15,219
.....	5,293	55,620	4,811	5,853	15,202	267	13,185	7,583	7,137	17,154	14,396

352	....	9,625	.....	.....	8,460	4,073	3,796	1,918	.....	1,054	6,015
.....	4,109	24,537	.....	.....	14,521	3,119	3,914	4,224	.....	7,929	15,142
.....	.....	17,291	.....	3,389	736	2,536	9,520	3,250	.....	2, 00	2,250
352	4,109	51,453	.....	3,389	23,717	9,728	17,230	9,392	.....	10,983	23,407
832	7,109	45,150	3,000	3,815	14,757	10,397	17,444	11,920	5,368	10,261	12,633

ɜt year, return none in 1864.

.....	4,000	12,341	.....	.....	4,151	2,568	2,600	1,800	.....	2,184	4,726
.....	10,492	44,265	1,576	.....	11,029	3,870	5,495	6,526	14	12,036	11,272
,195	83,106	32,783	.....	2,097	4,954	19,987	9,511	6,365	7,999	13,130	1,087
,195	97,598	89,389	1,576	2,097	20,134	26,425	17,606	14,691	8,013	27,350	17,085
,195	68,709	107,697	.....	3,059	15,158	21,415	20,901	13,327	8,971	16,101	14,817

Summary of the Statements of the Assets, Liabilities, Revenue, Expenditure, &c., for the year 1864.

Name of the Municipality.	No. of Acres Assessed.	No. of Rate-payers Assessed.	ASSETS. Assessed Value of Real Estate.	Assessed Value of Personal Property.	Amount of Arrears of Taxes.	Other Assets.	LIABI Debentures. Corporation Debentures.	M. L. F. Debentures.
Peterborough.								
Towns & Villages.....	987	164	142,083	.....	3,215	.....	1,280	.....
Townships	475,185	4222	1,927,694	198,876	49,431	378	.....	.....
County	.....	.....	.....	.....	.....	.....	2,400	.....
Total	476,172	4386	2,069,777	198,876	52,646	378	3,680	.....
Total 1863.....	434,344	4106	2,042,871	226,200	10,082	440	2,400	.....
Prescott and Russell—no returns.								
Prince Edward.								
Towns and Villages.....	2,141	626	647,933	80,666	478	4,966	2,600	.....
Townships	237,150	3,695	3,685,390	359,855	803	20,341	.....	.....
County.....	.....	.....	.....	7,000	.....	.....	.....	.....
Total	239,291	4,321	4,333,323	447,521	1,281	25,307	2,600	.....
Total 1863.....	232,942	4,306	4,286,290	456,183	1,108	16,103	2,800	.....
Simcoe.								
Towns and Villages.....	8,200	1,200	842,333	31,700	9,395	18,000	14,000	12,000
Townships	997,261	8,198	4,157,576	252,270	48,150	5,098	16,650	.....
County.....	.....	.....	.....	.....	147,500	42,000	151,000	.....
Total	1,005,461	9,398	4,999,909	283,970	200,045	65,098	181,650	12,000
Total, 1863	980,154	8,637	5,319,293	300,562	185,070	82,645	183,350	12,000
Stormont, Dundas and Glengarry.								
Towns and Villages.....	2,353	701	680,338	99,966	6,351	16,000	8,100	8,413
Townships.....	764,264	8,819	5,274,029	580,720	16,068	3,253	.....	.....
Counties..	.....	.....	.....	.....	4,853	5,900	.....	.....
Total.....	766,617	9,520	5,954,362	680,686	27,272	25,153	8,100	8,413
Total, 1863.....	732,527	9,425	5,829,638	697,501	17,413	20,961	8,806	12,000

f the Counties of Upper Canada and the Municipalities contained therein,

ITIES.		REVENUE.				EXPENDITURE.					
Interest Over-due.	Other Liabilities.	Collected under the year's rates.	Amount raised within the year by loan.	Rec. from Gov. on acc. of Administ. of Justice.	Other Revenues.	Interest paid on Debentures.	Expenditure for Educational purposes.	Expd. for salaries and other exps. of Municipal Gov.	Expenses on acct. of Administration of Justice.	Expenditure on roads and bridges.	Expenditure on all other account.
.....	.....	345	.....	.....	67	76	.....	220	.....	1,030	22
.. ...	282	18,629	.....	.....	3,858	.....	1,795	4,522	.....	6,718	3,140
.....	.....	11,376	10,000	2,327	125	818	137	2,231	5,589	2,023	13,795
.....	282	30,350	10,000	2,327	4,050	894	1,932	6,973	5,589	9,771	16,957
.....	400	7,814	400	3,147	3,028	936	9,383	7,592	6,010	8,623	10,057
.....	.....	3,558	.....	.....	1,261	224	900	507	.....	1,568	2,483
.....	....	11,575	.....	.....	2,059	....	3,536	2,870	.....	852	6,212
.....	....	8,228	.....	1,958	250	....	2,628	1,061	4,101	910	647
.....	.....	23,361	.....	1,958	3,570	224	7,064	4,438	4,101	3,330	9,342
.....	....	15,305	.....	770	2,266	224	2,990	5,738	4,586	1,432	3,261
,790	.....	4,654	5,600	.....	1,488	1,617	1,515	1,760	.....	4,248	8,517
.....	3,526	23,074	.....	.....	14,666	1,210	4,670	6,911	.....	12,167	10,472
.....	.....	.....	.....	4,478	65,000	8,700	.....	3,540	12,300	.....	111,478
,790	3,526	27,728	5,600	4,478	81,154	11,527	6,185	12,211	12,300	16,415	130,467
,700	2,770	62,826	350	5,025	120,827	11,516	14,921	12,456	12,337	13,537	85,035
,083	3,761	3,663	1,000	....	1,120	245	1,859	613	.....	800	1,794
.....	6,860	19,583	.. ..	.....	11,934	.....	6,479	4,494	10	11,861	8,616
.....	400	4,576	400	2,209	370	.....	1,037	1,446	2,368	245	7,099
,083	11,021	27,822	1,400	2,209	13,424	245	9,375	6,553	2,378	12,906	17,509
.....	8,232	18,154	2,000	1,338	22,569	1,454	10,467	7,918	2,505	14,184	16,849

SUMMARY of the Statements of the Assets, Liabilities, Revenue, Expenditure

NAME OF THE MUNICIPALITY.	Number of Acres Assessed.	Number of Rate-payers Assessed.	ASSETS.				LIABI	
			Assessed Value of Real Estate.	Assessed Value of Personal Property.	Amount of Arrears of Taxes.	Other Assets.	Debentures.	
							Corporation Debentures.	M. L. F. Debentures.
VICTORIA.								
Towns and Villages.....	1,600	572	774,616	46,150	6,911	61,805	2,200	.....
Townships.....	516,165	4,218	2,326,687	142,654	1,967	5,096	.....	80,000
County.....	.....	.....	....	.....	21,542	74,981	76,000	.....
Totals.....	517,765	4,790	3,101,303	188,804	30,420	141,882	78,200	80,000
Totals, 1863.....	492,048	4,480	2,861,802	188,860	29,794	54,260	74,000	80,000

Lindsay returned no "other assets," "other revenue," "othes expenditure," or "other liabilities" last year;

WATERLOO.								
Towns and Villages.....	9,178	2,448	2,262,533	390,332	7,474	69,532	122,511	.....
Townships.....	305,789	4,558	4,857,161	443,140	194	3,729	....	.....
County.....	.....	.....	.....	.....	5,318	29,681	.....	.....
Total.....	314,967	7,006	7,119,744	833,473	12,986	102,942	122,511	.....
Total 1863.....	314,204	7,050	7,276,706	864,282	20,183	87,132	124,921	.....

WELLAND.								
Towns and Villages	3,573	1,642	1,200,766	185,083	2,355	5,454	6,300	66,000
Townships	217,647	3,600	4,176,381	352,465	1,578	31,374	12,400	20,000
County.....	.....	.....	.....	.....	3,242	100,000	58,380	.....
Total.....	221,220	5,242	5,381,147	537,548	7,175	136,828	77,080	86,000
Total 1863..... ...	201,615	5,107	5,337,550	542,975	9,016	121,905	90,040	86,000

WELLINGTON.								
Towns and Villages.....	6,805	1,479	2,628,966	297,250	1,170	7,092	71,246	38,421
Townships	720,686	8,285	6,462,581	715,350	6,068	12,519	21,780	.....
County	.....	.....	41,800	.....	.....	.....	113,276	.....
Total..	727,491	9,764	9,133,347	1,012,600	7,238	19,611	206,302	38,421
Total 1863	674,854	8,371	8,761,370	1,009,183	9,607	169,149	198,512	38,421

Guelph returned $133,338, "Other Assets," in 1863, against $6,564 in 1864. It did not return any money

c., of the Counties of Upper Canada and the Municipalities, &c.—*Continued.*

LITIES.		REVENUE.				EXPENDITURE.					
Interest Overdue.	Other Liabilities.	Collected under the year's rates.	Am't raised within the year by loan.	Rec. from Gov. on acc. of Administ. of Justice.	Other revenues.	Interest paid on Debentures.	Expenditure for Educational purposes.	Exp. for salaries and other expenses of Municipal Gov.	Expenses on account of Administration of Justice.	Expenditure on roads and bridges.	Expenditure on all other accounts.
78	49,087	3,217	8,000	.....	15,213	1,002	.....	1,073	81	2,655	12,152
1,187	935	16,341	.....	.....	680	.....	2,155	4,577	76	7,883	5,949
.....	25,000	13,113	6,781	2,329	761	3,840	3,747	4,126	7,387	2,808	7,612
1,265	75,022	37,671	14,731	2,329	16,654	4,842	5,902	9,776	7,544	13,346	25,713
1,187	44,274	4,821	37,370	465	3,310	5,027	5,518	8,107	3,868	7,679	27,339

ence the difference in these items.

266	237	24,400	.....	.....	6,101	7,400	7,516	3,142	.....	5,893	8,575
.....	.....	22,162	.....	.....	2,501	.....	3,900	2,557	.....	9,427	3,407
.....	.....	7,082	.....	2,350	464	.....	711	2,272	5,418	955	3,396
266	237	53,644	.....	2,350	9,066	7,400	12,127	7,971	5,418	16,275	15,378
.....	409	39,969	.....	1,860	12,055	7,542	24,218	9,002	5,101	15,105	8,956

.....	1,980	15,941	.....	.....	2,673	3,297	2,940	2,510	12	1,834	6,519
.....	.....	26,863	.....	.....	22,233	4,589	3,205	1,652	13	1,644	3,784
.....	2,602	25,113	.....	1,999	2,353	4,541	462	1,581	3,396	471	20,041
.....	4,582	67,917	.....	1,999	27,259	12,427	6,607	5,743	3,421	3,949	30,344
713	10,295	37,809	1,000	1,726	10,110	11,654	11,125	6,020	4,066	2,742	18,221

.....	.....	28,790	6,425	.....	21,196	4,313	5,400	3,129	.....	2,795	25,014
.....	3,614	2,340	.....	.....	10,421	3,603	8,153	6,449	.....	7,201	2,480
.....	.....	.....	.....	.....	.....	.....	1,800	2,600	.....	17,367	.....
.....	3,614	31,130	6,425	.....	31,617	7,916	15,353	12,178	.....	27,363	27,494
15	6,405	52,810	3,200	3,525	32,136	9,920	16,898	17,368	4,412	17,555	41,757

s year under the Municipal Loan Fund. The same amount is inserted as returned last year.

Summary of the Statements of the Assets, Liabilities, Revenue, Expenditure,

Name of the Municipality.	No. of Acres Assessed.	No. of Rate-payers Assessed.	ASSETS.				LIABI	
			Assessed Value of Real Estate.	Assessed Value of Personal Property	Amount of Arrears of Taxes.	Other Assets.	Debentures.	
							M. Loan F'd. Debentures.	
Wentworth.								
Towns and Villages	550	776	790,733	159,950	27,717	23,000	88,315	52,000
Townships	272,298	5,895	5,243,138	402,246	3,934	27,378	.....	.....
County	.....	.....	50,000	.....	10,331	196,326	76,713	.....
Total	272,848	6,671	6,083,871	562,196	41,982	246,704	165,028	52,000
Total 1863	262,900	6,238	5,861,879	542,218	36,871	240,489	185,770	52,000
York & Peel.								
Towns and Villages	6,368	1,591	1,587,450	160,133	4,074	29,900	19,248	.....
Townships	813,279	13,710	17,898,552	1,277,080	7,720	58,793	6,500	.....
County	.....	.....	.....	.....	2,042	10,175	.....	.....
Total	819,647	15,301	19 486,002	1,437,213	13,836	98,868	25,748	.....
Total 1863	814,726	15,240	18 993,375	1,455,103	14,055	117,114	20,420	.....

The Expense of Municipal Government for the Counties is charged $30,012 this year against $4,068 last year.

Lennox & Addington.								
Towns and Villages	6,800	959	685,083	27,050	6	6,000	12,680	.....
Townships	335,862	5,300	3,206,149	183,540	3,779	22,096	.....	.....
County	.....	.....	.....	.....	.....	.....	17,700	.....
Total	342,662	6,259	3,891,231	210,590	3,785	28,096	30,380	.....
Frontenac, with Lennox and Addington, 1864	783,908	12,103	6,715,809	442,148	12,327	34,960	196,680	.....
Do. 1863	717,694	11,771	6,734,079	447,508	10,557	31,472	122,850	.....

...c., of the Counties of Upper Canada and the Municipalities, &c.—*Continued.*

...LITIES.		REVENUE.				EXPENDITURE.					
Interest Over-due.	Other Liabilities.	Collected under the year's rates.	Amount raised within the year by Loan.	Rec. from Gov. on acc. of Administ. of Justice.	Other revenues.	Interest paid on Debentures.	Expenditure for Educational purposes.	Exp. for salaries and other exp. of Municipal Gov.	Expenses on acct. of Administ. of Justice.	Expenditure on roads and bridges.	Expenditure on all other accounts.
.....	1,474	.....	.....	.....	5,708	6,102	1,425	1,186	.....	3,614	9,899
.....	....	26,659	150	.....	5,288	....	7,925	3,571	12	3,646	15,580
349	.....	12,519	.....	5,017	32,156	4,851	5,801	5,289	15,351	2,315	22,544
349	1,474	39,178	150	5,017	43,152	10,953	15,151	10,046	15,363	9,575	48,023
723	1,857	40,341	400	7,009	44,869	11,983	15,960	9,063	15,585	5,984	42,530
.....	2,593	7,944	1,600	.....	4,920	1,132	972	1,922	.....	4,652	4,580
.....	794	48,403	.....	.....	8,790	.....	6,432	11,059	.....	12,525	17,573
.....	5,731	27,488	.....	.....	3,550	....	2,971	30,012	21,347	.....	.....
.....	9,118	83,835	1,600	....	17,260	1,132	10,375	42,993	21,347	17,177	22,153
36	10,638	67,337	864	5,110	43,221	1,194	24,981	24,064	30,057	22,998	26,208
.....	.....	4,251	.....	.....	1,586	481	525	602	....	1,299	190
.....	612	10,403	100	.....	1,245	.....	3,006	3,389	.....	2,477	6,466
.....	15,999	.....	33,699	.....	.....	481	.....	1,041	.....	.....	31.319
....	16,611	14,654	33,799	.....	2,831	962	3,531	5,032	.....	3,776	37,975
36	19,071	55,958	49,799	5,772	52,697	18,384	22,516	13,528	14,651	18,703	71,972
.....	52,100	44,211	29,900	5,617	24,917	7,386	23.465	11,413	13,913	19,516	15,603

SUMMARY of the Statements of the Assets, Liabilities, Revenue, Expenditure, &c.,

NAME OF THE MUNICIPALITY.		No. of Acres Assessed.	No. of Rate-payers Assessed.	ASSETS. Assessed Value of Real Estate.	Assessed Value of Personal property	Amt. of Arrears of taxes.	Other Assets.	LIABI Debentures. Corporation Debentures.	M. L. F. Debentures.
CITIES.									
Hamilton	1864	2,307	5,579	7,807,425	1,891,000	268,569	2,279,097	2,295,997	....
do	1863	2,307	4,761	7,661,566	1,727,600	102.408	432,808	2,314,898	.....
Kingston	1864	2,930	3,224	3,994,233	787,733	36,357	449,086	328,733	....
do	1863	2,930	3,055	3,978,350	761,800	34,997	396,939	328,733	.....
London	1864	1,245	4,799	5,017,800	808,300	34,400	921,856	529,055	375,400
do	1863	1,245	3,855	4,652,100	972,200	27,865	896,206	544,594	375,400
Ottawa	1864	1,829	4,334	3,812,600	279,000	43,151	46,300	160,441	....
do	1863	1,829	3,534	4,452,816	295,333	64,264	25,900	167,441	.....
Toronto	1864	4,885	14,654	19,173,383	4,558,066	151,977	200,259	2,383,584	.....
do	1863	4,885	14,117	19,041,016	4,159,000	151,636	2,605,035	2,414,731	.....
Total	1864	13,196	32,590	39,805,441	8,324,099	534,454	3,896,598	5,697,810	375,400
Total	1863	13,196	29,322	39,785,848	7,916,433	381,170	4,356,888	5,770,397	375,400
TOWNS SEP. FROM C'NTIES									
Cobourg	1864	2,600	1.254	1,436,616	61,850	12,872	....	200,000	600,000
do	1863	2,600	1,317	1,527,666	85,100	12,041	544	47,558	.....
Port Hope	1864	1,095	1,002	1,211,950	131,600	14.893	1,955,128	40,395	860,000
do	1863	1,095	924	1,269,750	132,866	13,274	281,910	40,470	860,000
Peterborough	1864	600	1,108	1,280,000	166,666	9,285	165,600	82 200	100,000
do	1863	600	1,055	1,263,350	143,200	5,076	155,400	77,400	100,000
St. Thomas	1864	600	433	378,966	72,116	2,458	1,000	109,015	.....
do	1863	600	465	367,450	36,333	2,675	.....	100,600	. ...
St. Mary's	1864	3,000	860	473,416	34,400	606	12,000	27,000	.....
do	1863	St. Mary's was not separated in 1863, and is included in the total for Perth							
Total	1864	7,895	4,597	4,780,948	466,632	40,114	2,133,728	458,610	1,560,000
Total	1863	4,895	3,761	4,428,216	397,499	35,066	437,854	266,028	960,000

of the Counties of Upper Canada and the Municipalities, &c.—*Continued.*

LITIES.		REVENUE.				EXPENDITURE.					
Interest Over-due	Other Liabilities.	Collected under the year's rates.	Amt. raised within the year by loan	Rec. from Gov. on acc. of Ad. of Jus.	Other revenues.	Interest paid on Debentures.	Exp. for Educational purposes.	Exp. for salaries and other exp. of Municipal Gov.	Exp. on acct. of Adm. of Justice.	Expend. on roads and bridges.	Expendit. on all other accounts.
44,768	68,423	110,007	.....	646	49,000	5,634	.....	15,056	3,638	10,706	133,698
347,310	43,503	.....	.....	437	93,322	7,606	16,354	10,045	1,730	5,521	54,100
.....	47,097	44,352	.....	.....	29,091	20,046	7,188	20,610	3,600	12,059	2,540
.....	37,551	49,500	.....	.....	19,836	19,933	7,587	15,839	3,500	8,779	20,042
149,697	.....	41,320	.....	1,464	32,771	34,034	9,065	3,295	5,203	5,096	3,796
124,899	7,510	51,066	.....	3,357	37,787	32,675	10,209	3,461	7,135	5,435	3,341
258	.....	7,262	.....	932	12,203	7,851	6,257	9,916	2,408	11,182	3,757
1,335	.....	667	.....	1,438	13,251	10,199	6,492	7,332	1,438	1,393	3,658
.....	396,947	177,611	84,466	4,086	877,274	98,334	20,635	27,003	48,500	34,962	913,503
.....	297,779	118,529	62,076	2,507	640,106	141,914	23,001	25,143	41,546	24,239	557,149
194,723	512,467	380,552	84,466	7,128	1,000,339	166,899	43,145	75,799	61,349	74,005	1,057,294
473,544	386,343	219,767	62,076	7,739	809,302	212,417	63,643	61,820	55,349	45,237	638,590
.....	.....	10,807	.....	.....	2,026	12,366	2,747	1,502	730	1,771	2,208
.....	10,740	8,485	.....	.....	1,817	9,345	2,740	2,983	780	2,028	1,762
526,080	391,326	8,677	.....	.....	9,987	7,162	2,206	2,336	589	3,555	2,969
473,756	357,534	7,899	.....	.....	3,072	5,136	1,812	1,719	608	2,973	6,757
.....	2,500	5,280	5,389	.....	11,149	5,172	2,192	1,798	864	4,034	12,305
.....	.....	4,206	.....	.....	9,665	4,454	4,060	1,890	.....	.....	6,515
.....	.....	2,954	.....	.....	1,044	2,886	1,095	850	750	1,296	62
9,928	.....	2,900	.....	.....	3,368	1,843	1,037	563	380	226	1,143
.....	.....	4,688	.....	.....	3,331	1,630	1,700	950	.....	1,283	1,987
that	year.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
526,080	393,826	30,406	5,389	.....	27,587	29,216	9,940	7,436	2,983	11,939	19,531
483,634	363,274	22,790	.....	.....	17,922	20,772	9,649	7,155	1,768	4,632	16,177

STATEMENT of the number of Acres Assessed, Annual Value of Real and Personal Estate, and the rate of Taxation for Municipal and Educational purposes in the Cities, Towns and Villages of Upper Canada in the years 1863 and 1864.

CITIES.	Acres within limits.	Assessed Annual Value of Property.				Rate of Taxation.			
		1863.		1864.		1863.		1864.	
		Real Estate.	Personal Property.	Real Estate	Personal Property.	For Municip. purposes.	For Educat. purposes.	For Municip. purposes.	For Educat. purposes.
		$	$	$	$	cts.	cts.	cts.	cts.
Hamilton	2,307	459,694	103,656	468,445	113,460	18	5	21	1
Kingston	2,930	238,701	45,708	239,654	47,264	16	3	17½	2½
London	1,245	279,126	58,332	301,068	48,498	16	3	17	3
Ottawa	1,829	267,169	17,750	228,756	16,740	21 5/12	2½	19 5/12	2
Toronto	4,885	1,142,461	249,540	1,150,403	273,484	17¼	1½	20½	1½
Total	13,196	2,387,151	474,986	2,388,326	499,446	.....	.....	.....	.....
TOWNS (separated from Counties.)									
Cobourg	2,600	91,660	5,106	86,197	3,711	15¾	3	21¾	3½
Port Hope	1,095	76,185	7,972	72,717	7,896	11	3	12	3
Peterborough	600	75,801	8,592	76,800	10,000	8½	2½	11½	2½
St. Thomas	600	22,047	2,180	22,738	4,327	16½	3½	16½	3
St. Mary's †	3,000	26,300	2,064	28,405	2,064	11	6	11	6
Total	7,895	291,993	25,914	286,857	27,998	.....	.....	.....	.....
TOWNS (not separated)									
Amherstburg	561	15,889	1,107	16,625	1,236	16	24	15½	41
Barrie	2,100	15,647	774	18,069	780	20	6½	14	6½
Belleville	1,400	134,818	13,900	135,807	14,196	10	4	10	4
Berlin	3,000	20,257	3,180	29,413	3,384	15	5	15	5
Bowmanville	3,400	45,345	5,250	44,978	5,130	14 9/10	4 1/10	14 9/10	4
Brantford	1,781	126,723	14,616	126,033	15,966	6	4	6½	3½
Brockville	550	69,502	6,784	66,443	5,200	12½	5½	12½	5½
Chatham	1,650	54,674	6,037	60,147	7,398	11	4	14	4
Clifton	987	21,570	4,000	23,393	2,166	5	3¾	7¼	4½
Collingwood	4,400	19,511	288	17,720	210	10½	11	5½	10½
Cornwall	486	26,572	4,160	26,172	4,120	8½	4	12½	4
Dundas	550	48,221	10,056	47,444	9,597	27½	2½	27	3
Galt	1,012	55,164	7,681	57,346	11,400	17	.....	17	.....
Goderich	1,400	70,821	3,348	65,950	9,018	6½	4½	2½	6½
Guelph	3,480	118,255	15,536	119,418	15,162	14½	3½	12½	3
Lindsay	1,600	42,652	3,006	46,477	2,769	8⅜	8⅝	16⅜	7½
Milton	400	15,521	1,230	15,539	1,182	10	3	11½	1
Niagara	* 555	23,056	2,622	23,330	2,724	5	7½	9	3½
Oakville	1,200	27,381	3,263	26,759	2,466	6½	4	7	3
Owen Sound	3,000	37,325	4,596	37,535	6,390	17	.....	19¾	.....
Paris	685	46,798	4,854	46,128	5,106	22½	4½	24½	4½
Perth (a)	1,000	34,800	9,700	36,760	3,350	13	.....	15	.....
Picton	586	32,009	5,226	32,054	3,768	9	2½	8½	2½
Prescott	900	39,463	4,088	39,723	4,216	11¼	3⅜	11¼	3⅜
Sandwich	2,000	13,233	1,003	12,723	954	4⅜	8¼	5⅜	8⅜
Sarnia	830	36,951	5,490	37,887	5,646	17	3½	12	3½
Simcoe (a)	400	22,790	5,230	22,000	3,924	17	.....	20	.....
Stratford (a)	1,000	39,412	3,210	40,065	2,664	25	.....	25	.....
St. Catharines	1,200	133,548	30,138	139,158	30,984	17	2½	21½	2½
Whitby	3,800	54,198	2,280	53,555	1,806	7¼	4½	7	5
Windsor	1,763	35,575	3,354	36,533	3,642	17	7	17	8
Woodstock	1,640	42,442	3,258	43,128	3,522	13	4	12	4
Total	49,316	1,520,153	189,265	1,544,612	195,076	.....	.....	.....	.....

* Niagara Ordnance Lands 270 acres—assessed lands 555=825.

† St. Mary's was not separated until 1864.

STATEMENT of the number of Acres Assessed, Annual Value of &c.—*Continued.*

VILLAGES.	Acres within limits.	Assessed Annual Value of Property.				Rate of Taxation.			
		1863.		1864.		1863.		1864.	
		Real Estate.	Personal Property.	Real Estate.	Personal Property.	For Municip. purposes.	For Educat purposes.	For Municip. purposes.	For Educat. purposes.
		$	$	$	$	cts.	cts	cts.	cts.
Arnprior	982	13,240	2,200	13,125	1,560	1½	2½	0⅝	1¼
Ashburnham	987	8,468	.....	8,525	.....	11	1	13	1
Aurora	1,164	6,823	648	7,031	501	8	3¼	5	4¾
Bath	2,200	8,096	1,453	7,906	1,323	2⅓	4½	4½	2⅝
Bradford	1,700	16,814	846	14,751	912	7	1	6¾	3¾
Brampton (a)	1,355	9,000	2,000	17,648	2,695	28	.....	11	.....
Brighton	2,714	14,482	336	14,144	668	7	6	6½	5
Caledonia	547	12,702	390	13,846	428	21	2	21	2
Cayuga	† 808	7,614	222	7,507	516	7	8	6⅝	8⅝
Chippewa	270	10,656	2,352	10,746	2,616	6	6½	7	8
Clinton (a)	810	10,336	1,296	14,601	4,344	30	.....	12½	.....
Colborne	1,060	8,565	192	8,432	336	4	15	7	16
Dunnville	878	14,819	1,158	14,922	978	11	7	11	8
Elora	1,000	18,837	456	19,090	1,272	4½	5½	8½	5½
Embro'	1,400	6,032	276	6,019	240	.....	9½	2	4
Fergus	1,000	14,432	636	14,551	906	2⅜	4½	5	4½
Fort Erie	650	5,716	597	6,066	483	3	7	2	7
Gananoque	1,485	6,129	618	5,630	534	4¾	16¼	4⅜	12½
Hawkesbury	5,422	9,675	4,176	9,704	4,092	1	4¾	5	4¼
Hespeler	643	4,873	1,074	5,090	894	10	8	10	8
Holland Landing	1,924	5,328	1,254	4,439	1,221	4	8	5	8
Ingersoll	1,722	35,575	3,372	36,153	3,628	11½	2½	11½	2½
Iroquois	800	5,817	696	5,919	489	8¾	1¼	9½	2½
Kemptville	283	6,579	264	6,371	352	7	7½	12½	6½
Kincardine	1,747	10,680	438	10,741	444	13	10	22⅝	8
Lanark	2,860	3,424	1,170	3,598	1,072	18	6	17	6
Merrickville	1,000	10,488	400	9,900	.....	6½	6	6¼	6
Mitchell	4,000	20,318	1,332	21,875	1,290	13	4	10	5
Morrisburg	1,067	8,891	1,374	8,729	1,398	7½	2½	11	6
Napanee	1,400	22,265	.....	25,825	.....	8	4	9½	5½
Newburg	3,200	6,869	240	7,374	300	7½	7½	5	7
Newcastle	2,400	11,069	913	10,711	494	9½	5	9	5
New Hamburg	890	7,435	1,439	7,584	1,542	1½	10½	4½	11
Newmarket	825	13,373	1,398	17,247	1,678	5	7	5	5
Orangeville	1,325	.....	.....	4,679	495	.....	.....	4	6
Oshawa	2,400	30,786	2,418	32,538	5,670	8¾	7½	9	6
Pembroke	600	8,930	1,260	7,771	1,110	11½	3¾	13	7½
Port Dalhousie	400	7,482	3,670	8,343	3,462	3	6	3	11
Portsmouth	‡ 300	12,905	3,348	13,978	3,408	4¾	4½	5	4½
Preston	918	17,593	1,926	16,858	1,614	13	7	13	7
Renfrew	2,385	7,571	1,116	7,765	1,158	12	4	9½	4
Richmond	1,504	3,515	234	3,007	170	16	.....	20	.....
Smith's Falls	400	17,790	2,388	17,574	2,970	4⅜	2¾	3	2½
Southampton	2,400	7,500	319	7,123	213	7	12	4½	11
Stirling	700	5,773	390	5,161	330	16½	8	16	11
Streetsville	600	8,218	381	7,472	780	3⅜	3½	5	2¾
Strathroy	2,329	6,799	1,755	6,849	1,380	21	9	13	15
Thorold	810	23,929	4,480	22,423	4,700	12½	4⅜	12½	4¼
Trenton	500	11,931	84	10,115	60	22	10½	25	15
Vienna	960	5 128	1,146	4,268	876	11	11	8	8
Waterloo	2,715	15,293	4,316	19,462	4,586	3	4	2	¶14
Welland	ẑ 850	9,992	1,583	9,418	1,146	16¼	5	11	6½
Wellington	1,555	6,895	1,127	6,822	1,072	1½	3½	1½	4⅜
Yorkville	566	41,691	3,108	41,410	2,733	2¼	2	4¼	1½
Total	75,350	628,096	90,265	648,838	77,124	.....	.....	.....	.....

† The area of Cayuga is 1,400 acres, but a large part of it still belongs to Government.
‡ Portsmouth—about 70 acres, in addition to the 300, is occupied by Prov. Pen'ry and Rockwood asyl.
ẑ Exclusive of Government land belonging to the Canal Co.
¶ The 14 c. in $ includes 10 c. in $ in payment for school house debenture.
(a) No supplementary returns from these places. The figures have therefore been taken from the general county returns, and no division of the assessment could be made.

SUMMARY of the Statements of the Assets, Liabilities, Revenue, Expenditure, &c.,

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Rate-payers Assessed.	ASSETS.				LIABI	
			Assessed Value of Real Estate.	Assessed Value of Personal Property.	Amount of Arrears of Taxes.	Other Assets.	Debentures.	
							Corporation Debentures.	M. L. F. Debentures.
Brant	218,045	5,266	7,981,581	656,790	61,865	580 378	121,300	579,237
Carleton	536,906	5,012	2,447,037	231,213	751	6,620	40,000	.....
Elgin	439.983	6,303	4,292,188	371,875	9,979	196,119	47,505	62,034
Essex	397,605	5,549	2,910,213	253,500	18,741	28,794	41,160	32,000
Frontenac	441,246	5.844	2,824,678	240,558	8,542	6,864	166,300	.....
Grey	1,061,309	10,773	4,030,735	245,300	44,393	35,931	229,466	16,000
Haldimand	282,137	4,843	3,780,942	204,618	1,407	22,398	36,850	20,400
Halton	223,108	4,046	4,830,279	343,415	12,733	15,549	10,428	.....
Hastings	535,666	8,946	5,549,793	376,642	95,697	71,365	189,695	147,340
Huron and Bruce	1,437,883	17,099	11,557,175	653,850	111,545	118,425	454,239	412,861
Kent	539,145	6,606	4,229,503	378,810	57,725	66,276	21,500	100,009
Lambton	662,651	5,788	5,103,284	429,805	17,352	9,433	59,744	16,000
Lanark & Renfrew	1,140,574	10,460	4,553,675	1,075,292	18,409	33,072	22,132	800,000
Leeds & Grenville	740,183	11,431	6,841,860	483,938	33,359	475,203	107,800	553,700
Lennox & Addington	342,662	6,259	3,891,231	210,590	3,785	98,095	30,380	.....
Lincoln	195,505	5,983	7,029,364	867,550	16,976	91,852	196,231	230,224
Middlesex	755,267	11,326	6,879,571	430,370	75,873	773,010	920 784	.....
Norfolk	378,036	5,512	4,546,897	271,560	18,721	51,250	25,400	3,000
Northumberland & Durham	813,443	12,197	10,785,715	578,680	54,768	101,092	51,912	.....
Ontario	472,419	3,272	7,649,023	579,600	10,189	25,925	46,733	.....
Oxford	473,889	8,444	9,173,545	626,468	9,249	66,137	138,680	20,000
Perth	519,158	7,391	4,426,593	231.400	134,727	249,659	152,193	388,000
Peterborough	476,172	4,386	2,069,777	198,876	52,646	378	3,689	.....
Prescott & Russell*	150,000	4,000	3,000,000	200,000	.....	.....	.....	.....
Prince Edward	239,291	4,321	4,333,323	447,521	1,281	25,307	2,608	.....
Simcoe	1,095,461	3,398	4,999,009	283,970	200,045	65,098	121,650	12,000
Stormont, Dundas and Glengarry	766,617	9,520	5,954,362	680,686	27,272	25,153	8,100	8,413
Victoria	517,765	4,720	3,101,303	188,804	30,420	141,882	78,200	80,000
Waterloo	314,967	7,006	7,119.744	833,473	12,986	102,942	122,511	.....
Welland	221,220	5,242	5,381,147	537,548	7,175	136,828	77,080	86,000
Wellington	727,191	9,764	9,133,247	1,012,690	7,238	19,611	206,302	38,421
Wentworth	272,848	6,671	6,083,871	562,196	41,982	246,704	165,028	52,000
York and Peel	813,647	15,301	19,486,002	1,437,213	13,336	98,883	25,748	.....
Total Counties	18,125,379	247,829	195477577	16,224,711	1,211,577	3,919,229	3,992,481	3657,639
RECAPITULATION								
Total Cities	13196	32590	39805441	8324099	534454	3396598	5697810	375400
Total Towns separ.	7895	4597	4780948	466632	40114	2133728	458810	1560000
Total Counties	18123379	247829	195477577	16224711	1211577	3919229	3992481	3657639
Grand Total U. C., 1864	18144470	285016	240063966	25015442	1786145	9949555	10148901	5593039
do do 1863	18034992	278932	235947363	24169811	1738559	9018371	9865967	5396108

* PRESCOTT and RUSSELL.—The clerk of these counties, having for three years failed to make returns

of the Counties of Upper Canada and the Municipalities, &c.—*Continued.*

LITIES.		REVENUE.				EXPENDITURE.					
Interest Over-due.	Other Liabilities.	Collected under the year's rates.	Am't raised within the year by loan.	Rec. from Gov. on acc. of Administ. of Justice.	Other revenues.	Interest paid on Debentures.	Expenditure for Educational purposes.	Exp. for salaries and other expenses of Municipal Gov.	Expenses on acct. of Administration of Justice.	Expenditure on roads and bridges.	Expenditure on all other accounts.
3,656	4,894	46,620	.....	6,077	58,519	35,971	16,912	13,852	7,613	6,273	27,371
.....	231	18,858	.....	2,443	6,210	2,400	8,834	5,484	4,012	5,049	4,419
.....	12,809	49,464	.....	4,220	31,743	1,564	12,408	7,993	6,485	8,283	43,056
4,042	8,584	39,292	.....	4,542	10,503	6,527	7,312	10,393	10,467	13,776	23,823
36	2,460	41,304	16,000	5,772	49,866	17,422	18,985	8,496	14,651	14,927	33,997
450	27,560	35,388	4,185	2,735	15,641	15,309	10,080	15,357	7,481	11,821	20,641
.....	.....	22,896	650	3,087	13,979	3,272	6,307	5,117	5,782	6,881	7,969
.....	8,033	23,537	.....	1,767	1,943	1,258	13,816	5,545	3,625	6,349	22,627
11,809	28,523	37,930	13,520	2,166	120,692	24,605	9,224	15,171	8,650	24,954	96,000
4,319	24,689	111,030	3,350	5,206	21,189	53,994	27,623	29,167	11,000	39,052	117,597
57,177	15,905	37,229	1,500	2,916	9,571	4,357	5,355	9,516	8,155	14,230	24,116
.....	.....	21,314	.....	2,168	16,124	6,104	3,851	6,744	6,550	24,600	13,459
397,466	81,864	76,406	64,640	2,459	16,030	8,138	10,183	16,379	8,176	10,795	25,580
10,379	5,616	49,626	2,600	3,350	41,068	8,021	21,827	25,786	10,675	9,286	22,168
.....	16,611	14,654	33,799	.....	2,831	962	3,531	5,032	.....	3,776	37,975
3,620	59,883	35,109	6,250	.....	20,025	14,711	9,396	12,258	2,088	10,245	24,441
13,925	48,653	157,551	59,650	8,664	64,868	57,748	11,342	9,236	18,416	20,432	194,727
.....	.....	28,070	1,542	2,832	18,697	1,652	14,455	6,287	10,980	3,853	11,151
.....	46,411	67,608	.....	6,759	38,139	13,494	15,369	17,770	22,109	18,215	36,842
.....	4,691	37,249	6,405	3,349	13,687	1,677	15,885	12,087	.....	13,854	15,219
352	4,109	51,453	.....	3,389	23,717	9,728	17,230	9,392	.....	10,983	23,407
37,195	97,598	89,389	1,576	2,097	20,134	26,425	17,606	14,691	8,913	27,350	17,085
.....	282	30,350	10,000	2,327	4,050	894	1,932	6,973	5,589	9,771	16,957
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	23,361	.....	1,958	3,570	224	7,064	4,438	4,101	3,330	9,342
2,790	3,526	27,728	5,600	4,478	81,154	11,527	6,185	12,211	12,300	16,415	130,467
1,083	11,021	27,822	1,400	2,209	13,424	245	9,375	6,553	2,378	12,906	17,509
1,265	75,022	37,671	14,781	2,329	16,654	4,842	5,902	9,776	7,544	13,346	25,718
266	237	53,644	.....	2,350	9,066	7,400	12,127	7,971	5,418	16,275	15,378
.....	4,582	67,917	.....	1,999	27,259	12,427	6,607	5,743	3,421	3,949	30,344
.....	3,614	31,130	6,425	.....	31,617	7,916	15,353	12,178	.....	27,363	27,494
349	1,474	39,178	150	5,017	43,152	10,953	15,151	10,046	15,363	9,575	48,023
.....	9,118	83,835	1,600	.....	17,260	1,132	10,375	42,993	21,347	17,177	22,153
550,179	608,000	1514,613	255623	98,665	862,382	372,899	367,602	380,635	252,409	435,091	1187050
194723	512467	380552	84466	7128	1000339	166399	43145	75790	63349	74005	1057294
526080	393826	30406	5389	.....	27587	29216	9940	7436	2983	11939	19531
550179	608100	1514613	255623	98665	862382	372899	367602	380635	252409	435091	1187050
1270982	1514393	1925571	345478	105793	1890308	568514	420687	463861	318741	521035	2263875
1255880	1336542	1763487	350998	114638	1706640	562597	600102	426444	313119	440848	1608598

was proceeded against under the act. He now promises returns. The amount above given is estimated.

NAME OF MUNICIPALITY.	No. of Acres Assessed.	No. of Rate-payers Assess.	ASSETS.				Liabilities.	Revenue.	Expenditures.
			Assessed Value of Real Estate.	Assessed Value of Person. property.	Total amount of Arrears of Taxes.	Other Assets			
Argenteuil	216,035	2,337	1,357,564	9,236	572	.....	225	678	1.000
Arthabaska	393,259	3,386	1,438,224	36,256	1,088	681	36,150	2,682	13,410
Aget	299,502	3,925	3,328,885	19,384	5,965	683	43,210	7,863	17,196
Beauce	300,000	4,500	3,000,000	.....	18	.....	31.726	.....	160
Beauharnois	121,131	2,226	1,205,259	24,400	313	.....	4,644	4,029	4,155
Bellechasse	214,397	3,825	1,435,139	962	128	.....	300	465	3,523
Berthier	227,050	3,181	3,283,029	59,337	551	55	620	1,040	7,587
Bonaventure	180,000	2,500	2,000,000	.....	.....	.....	.....	.....	.....
Brome	293,877	2,526	1,835.433	19,400	1,499	.....	13,357	11,292	15,781
Chambly	125,300	1,735	1,835.361	10,990	564	2,541	27,698	4,372	9,548
Champlain	367.905	3,758	1,573,374	2,491	180	29	97,883	131	1,412
Charlevoix	400,000	3,000	2,500,000	.....	.....	.....	.....	.....	.....
Chateauguay	92,724	3,266	1,527,822	83,413	1,026	.....	300	2,416	3,949
Chicoutimi 1st Division	40,000	1,600	800.000	20,000	50	50	6,000	250	500
Chicoutimi 2nd do	10,000	312	234,235	.....	52	.....	.....	51	316
Compton	656,808	3,423	3,086.864	8,450	6,280	80,108	117,456	26,213	31,315
Dorchester	400,000	3,000	1,340,136	.....	.....	.....	.....	.....	2,079
Drummond	376,994	2,651	1,755,777	.....	1,645	1,43.	14,089	3,626	3,535
Gaspé	400,000	3,000	2,500,000	.....	.....	.....	.....	.....	.....
Hochelaga	61,184	2,932	3,024,879	.....	150	420	2,192	1,954	3.191
Huntingdon	201,190	2,716	1,889,2:4	16,711	1,271	2,037	2,173	10,902	10,379
Iberville	145,013	2,579	1,639.154	9,043	556	30	890	1,307	2,160
Isle of Orleans	49,465	661	573,937	.....	47	.....	12,214	143	1.187
Jacques Cartier	53,447	1,722	1,6'3.845	10,546	327	196	898	3,072	4,082
Joliette	252,541	3,111	1,109.351	454	260	38	129	152	514
Kamouraska	185,261	3,788	2,030,228	27.428	561	.....	126	2.333	4.935
Laprairie	101,228	1,779	1,315,282	21,808	523	1,148	6,560	1.048	1,297
L'Assomption	150,000	3,060	2,000.000	.....	.....	.....	.....	.....	.....
Laval	66,734	1,829	1,721,944	.....	188	.....	.....	1,516	1,518
Levis	177,142	3,138	3.158.332	.....	1,029	.....	40,104	9,433	52.870
L'Islet	64,100	2,235	1,535,964	.....	.....	.....	.....	.....	.....
Lotbinière	401.337	3.157	1,931,756	50,516	36	24	30	53	514

Megantic	400,000	3,000	2,000,000						
Missisquois	209,194	2,917	3,345,835	525	3,998	155	68,235	6,929	10,479
Mortmagny	108,080	2,192	2,079,296	8,504	674		32	454	531
Montmorency	133,779	1,254	1,185,936		61			119	307
Montcalm	179,792	3,248	796,097	11,232	934	238	488	2,010	5,258
Napierville	104,315	2,520	1,674,576	3,427	299		84	846	7,041
Nicolet	272,947	3,548	2,526,555	301,315	87	275	2,122	417	818
Ottawa	494,871	4,901	1,740,927	55,505	1,728	160	1,763	5,439	7,405
Pontiac	335,516	2,473	1,188,212	26,361	2,554	1,145	879	10,459	7,678
Portneuf	230,000	5,056	2,423,456	137,538	422		342	721	394
Quebec	300,000	4,000	3,500,000		781			2,501	1,320
Richelieu	363,910	2,643	1,240,604	800	217		300	975	535
Richmond	306,776	1,890	1,162,183	29,840	655	2,533	2,491	15,351	17,048
Rimouski	178,318	4,294	2,487,716	6,395	99		53,610	102	6,796
Rouville	185,367	3,376	2,490,882	29,932	1,956		6,009	5,909	5,893
St. Hyacinthe	194,859	3,708	3,078,334	37,578	2,922	2,778		5,225	6,166
St. Johns	101,023	1,871	1,374,266	2,657	624	55	285	1,264	2,910
St. Maurice	150,000	2,000	1,500,000	200	120			120	376
Saguenay	150,000	1,000	500,000						
Shefford	200,091	3,279	2,040,551	22,828	2,492		46,793	10,484	12,555
Soulanges	99,241	1,816	1,377,281	16,135	377	20	161	1,140	1,221
Stanstead	218,246	2,131	2,232,358	63,066	1,584	2,270	73,705	27,407	21,287
Temiscouata	359,487	3,342	1,583,732	25,769	701	98	432	1,532	2,225
Terrebonne	244,885	4,168	1,424,341	7,696	932	24	10,688	1,811	3,905
Two Mountains	142,074	2,885	1,787,148	12,632	395	2	328	2,700	4,852
Vaudreuil	126,713	1,795	1,077,805	8,934	465	82	1,118	1,564	1,817
Verchères	201,704	3,238	4,166,605	11,598	285		2,736	1,392	1,903
Wolfe	212,379	1,782	716,663	9,054	385	580	3,746	5,579	9,175
Yamaska	210,700	2,722	2,132,500		35	13		75	287
Total	13,658,891	172,857	116,464,847	1,239,446	50,661	39,905	735,353	209,546	338,358
Cities.									
Montreal—Corporation	4,000	26,000	36,580,528		171,822	1,586,024	1,757,946	1,177,061	900,142
Water Works						2,710,111	2,988,070		208,264
Quebec —Corporation		11,150	15,129,500		70,000	160,600	1,406,148	199,602	229,998
Water Works						1,180,341	1,190,189	70,192	30,062
Three Rivers	1,000	1,287	845,719	161,909	5,500	170,870	220,000	10,949	11,835
Total, Lower Canada, 1864	13,663,891	211,294	169,020,594	1,401,355	298,083	5,907,851	8,297,706	1,667,350	1,768,659

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